Pennsylvania - Statutes

Passed June 2, 1693

Anno Regni Gulielmi & Mariæ, REGIS & REGINÆ, Angliæ, Scotiæ, Franciæ & Hiberniæ, QUINTO.

1693

An ACT *for granting to King* William *and Queen* Mary *the Rate of One Penny* per *Pound upon the clear Value of all the Real and Perſonal Eſtates, and Six Shillings* per *Head upon ſuch as are not otherwiſe rated by this Act. To be imployed by the Governour of this Province of* Pennſilvania *and Territories thereof, for the Time being, towards the Support of this Government.*

SInce it hath pleaſed the King and Queen to take the Government of this Province and Counties into Their own hands, and ſupply the abſence of our Proprietor, by ſo worthy a Perſon, who gave us ſuch great Aſſurances of his good deſires to preſerve and confirm us in our Rights and Liberties: We the Repreſentatives met in general Aſſembly, with humble Submiſſion to the King and Queens Pleaſure therein, and with all dutiful Acknowledgments of their Care and tender Regard to the reaſonable Laws and Conſtitutions, as well as Protections of this Government, do humbly preſent the ſaid King and Queen with the free Gift of the Rates and Aſſeſments herein after-mentioned, which we deſire they would pleaſe to accept of, as a Teſtimony of our dutiful Affections towards them; and we do likewiſe deſire that the King and Queen would be pleaſed to give and allow one half thereof to *Benjamin Fletcher*, Captain General and Governour in Chief in and over this Province and Country, *&c.* that it may be ſo enacted.

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Fletcher was Governor of New York &c. Laws of New York 1693

Be it therefore Enacted by the Governour, Council, and Repreſentatives convened in General Aſſembly, and by the Authority of the ſame, That all and every Perſon and Perſons within this Government, having any Perſonal Eſtates, either in their Poſſeſſions, or in the Poſſeſſions of others, in truſt for them, over and beſide the Houſehold Goods and Implements they uſe, and ſuch Sums of Money as they really owe or ought to pay, ſhall yield and pay to the uſe aforeſaid, after the rate of One Penny *per* Pound. And to the end that this Tax may be laid with as much Equality and Indifferency as may be, upon all Lands within this Government, and that a due regard may be had to the many Tracts of uncultivated and unprofitable Lands, which produce rather a Charge than Profit to the Owners thereof, Be it Enacted by the Authority aforeſaid, That all Lands, and other Real, as alſo the Perſonal Eſtates ſhall be, and are hereby charged for one Year only, and no longer, with One Penny for ever, Pound clear Value.

And be it further Enacted by the Authority aforeſaid, That all Free-men within this Province and Territories, who have been out of their Servitude by the Space of ſix Months, and ſhall not be otherwiſe Rated by this Act, nor worth one hundred Pound, ſhall pay unto the Uſe aforeſaid the Sum of Six Shillings *per* Head. Provided always, That our chief Proprietary and his late Deputies in Government ſhall not be aſſeſſed or otherwiſe chargeable by virtue of this Act. Provided alſo, That no Perſon or Perſons ſhall be taxed by this Act who have a great charge of Children, and become indigent in the World, and are ſo far in debt that the clear Value of their Real and Perſonal Eſtate doth not amount to thirty Pounds.

And be it further Enacted by the Authority aforeſaid, That for the better aſſeſſing, ordering, levying and collecting the ſeveral Sums of Money, ſo to be paid as aforeſaid, and for the more effectual putting this Act in Execution, It ſhall and may be lawful for all or any two or more of the Members of this Aſſembly, within the Reſpective Counties for which they ſerve, to call to their aſſiſtance three of the Juſtices, or other ſubſtantial Free-holders of the reſpective Counties, and within two Months after the publication hereof, to meet together at ſuch place or places within each County, as they ſhall reſpectively agree upon, in order to aſſeſs the Rates mentioned in this Act, and alſo to appoint Receivers or Collectors to receive or gather the ſame. And after ſuch Meeting had, the ſaid aſſeſſors ſhall by Warrant from ſome Juſtice of the Peace of the proper County, cauſe the Conſtables within the ſaid County, to bring in Cirtificates in Writing of the Names of every perſon reſiding within the Limits of theſe places, with which they ſhall be charged; and of the Subſtances and Values

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of every of them, who are to be rated by this Act; which ſaid Conſtables ſhall be paid or allowed by the Collectors three Pence *per* Pound for their trouble therein. And the ſaid aſſeſſors are hereby injoyned, to aſſertain and inform themſelves, by all lawfull means they can, of the true Valuation of the clear Eſtates, both real and perſonal, within theſe Counties and Limits, with which they ſhall be charged reſpectively. And being ſo thereof aſcertained, they are to aſſeſs themſelves, and others for and in reſpect of the ſaid Eſtates, according to Rates afore-mentioned, having due regard to the ability of the people, and to the unprofitable Land they hold, and thereupon to appoint ſuch and ſo many Collectors or Receivers thereof as they the ſaid aſſeſſors ſhall think fit, within their reſpective Limits; for which ſervice the ſaid aſſeſſors ſhall receive or be allowed ſix pence *per* Pound out of the ſaid aſſeſſment.

And be it further Enacted by the Authority aforeſaid, That the Rates, Aſſeſments and Taxations aforeſaid, ſhall be made and aſcertained with what Expedition may be, ſo that the moiety or half part thereof may be levyed, collected and paid in to the Receivers reſpectively on or before the tenth day of the ninth Month next, and the other half thereof on or before the tenth day of the ſecond Month, in the Year 1694. at ſuch places as the ſaid aſſeſſors ſhall appoint. Which ſaid aſſeſſments, with the Names and ſeveral Values of their Reſpective Eſtates, together alſo with the real Sums levyed by this Act, ſhall be returned and fairly certified by the ſaid Collectors to the next General Aſſembly, after the ſame is aſſeſſed, as aforeſaid.

And be it further Enacted by the Authority aforeſaid, That if any of the ſaid aſſeſſors ſhall neglect or refuſe to make ſuch aſſeſſments, as by this Act is required, or in caſe the Collectors, ſo as aforeſaid choſen, ſhall deny, neglect or refuſe to collect any ſum or ſums of Money, in form afore-mctioned aſſeſt, and be convicted thereof, ſhall be fined at the diſcretion of the Juſtices of the reſpective County Courts.

And be it further Enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever within this Government, who ſhall be aſſeſt or rated any ſum or ſums of Money, by virtue of this Act, to be levyed, ſhall deny, refuſe or delay to pay the ſame, that then it ſhall and may be lawful for any ſuch Collector, by virtue of a Warrant under the Hand and Seal of any Juſtice of the Peace for the County where ſuch Offender ſhall reſide, who by virtue of this act are required & authorized to grant ſuch Warrants to levy the ſame by diſtreſs and ſale of ſuch perſon or perſons Goods and Chattels, returning the Over-plus, if any be, to the Owners, after the ſum aſſeſſed or diſtrained for, with all Charges, are deducted.

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And be it further Enacted by the Authority aforesaid, That the Moneys or Effects gathered and received by the said Collectors within their respective Limits, by virtue of this Act, shall from time to time be duely paid to such Treasurer or Treasurers as shall be appointed by the Governor to receive the same, whose Receipts shall be a sufficient Discharge unto such Collectors, which said Collectors for gathering the said particular Sums, shall retain in their hands respectively, for every Twenty Shillings by them paid in, as aforesaid, the sum of One Shilling, as a Reward for their pains and service.

Provided always, That if any person or persons certified, assessed or rated, for or in respect of any Estate, for which by this Act he or they is or may be rated, do find him or themselves agrieved with such ratiug, and do within ten days after complain to any three of the Assessors, that signed or allowed his or their Rate, who shall within ten dayes after such Complaint particularly examine the person complaining, or any other person, touching the value of the Complainants real and personal Estate, and there-upon the said assessors shall abate, defaulk, or increase the said assessments, according as Complainants shall appear to be worth, either by the parties own attest or proof of others.

And be it further Enacted by the Authority aforesaid, That if any person be sued for any thing done in pursuance of this Act, such person so sued may plead the general Issue, and give this Act [illegible] Matter in Evidence; and if the Plantiff or Prosecutor [illegible] Defendant shall [illegible] Damages.

[illegible] none shall be [illegible] of this Act, for any neglect or miscarriage in the Execution thereof, but within one year after such Offence.

Provided also, and be it further Enacted by the authority aforesaid, That the several Collectors shall gather and receive the respective sums assessed, as aforesaid, in currant Money of this Province, or for want thereof in good Merchantable Country Produce at the currant Market price.